
MANAGEMENT MEMORANDUM

TO: LAKE MANASSAS RESIDENTIAL OWNERS ASSOCIATION BOARD OF DIRECTORS
FROM: COMMUNITY MANAGEMENT CORPORATION
SUBJECT: JANAUARY 2016 FINANCIAL REPORT
DATE: 2/25/2016

CASH & INVESTMENTS

As of January 31, 2016 Lake Manassas Residential Owners Association had \$549,350.94 in operating funds. The Association currently has one money market account with CAB in the amount of \$150,312.65. The Association currently has 8 CD's, totaling \$739,005.00 (see attached report for maturity dates & interest rates) and a Money Market account with Middleburg bank of \$105,730.03. With accrued interest, the Association has a total of cash and investments of \$1,547,271.04.

BALANCE SHEET

As of January 31, 2016 (55) accounts were delinquent in the amount of \$50,149.43 and (282) accounts were prepaid in the amount of \$79,181.57. Lake Manassas Residential Owners Association has a delinquency rate of 3.7% of the total assessments (\$1,351,768.00). This rate will change monthly as payments are made and others fall delinquent. The industry standard for assessments receivable is 5% so the association continues to have a lower than standard delinquency rate at this time.

	# of accounts	total amount	Rate of Delinquency
30-day	33	\$7,655.03	15.26%
31-60 day	0	\$313.70	0.63%
61-90 day	8	\$3,130.54	6.24%
91-120 day	2	\$2,313.58	4.61%
120+ day	12	\$36,736.58	72.25%
TOTAL	55	\$50,149.43	100.00%

The Repair & Replacement Reserves balance as of January 31, 2016 was \$1,248,573.81 and is not fully supported by cash & investments, with a deficit of \$73,960.11. This number has jumped since December due to the liability increase of Balance Sheet GL 2300-Accrued Expenses, based off a \$90,000.00 accrual to Brothers Paving for snow removal.

This was calculated using the following formula:

TOTAL CASH & INVESTMENTS:	\$1,547,271.04
Minus TOTAL LIABILITIES:	(\$252,987.71)
TOTAL CASH:	\$1,294,283.33
Minus SETTLEMENT FUNDS*	(\$119,669.63) *Designated Funds
AVAILABLE FOR RESERVES:	\$1,174,613.70
Minus AMOUNT EARMARKED FOR	

REPAIR & REPLACEMENT RESERVES* (\$1,248,573.81) *Designated Funds
EQUALS A DEFICIT OF \$73,960.11

The Basheer settlement funds are Designated funds separate from reserve funds, and since the money was already received, should be considered 100% funded.

There is a negative balance of \$60,900.87 in Prior Year Equity. This is the cumulative year-end surpluses and deficits over the life of the Association. Auditors recommend between 10-20% of Budgeted Annual Assessment Income be in the Prior Year Equity Account at all times.

INCOME & EXPENSE STATEMENT

As of January 31, 2016 the Association showed a positive gain on the year of \$4,597.86 (The projected full year expense cost for each line item may be found on the 2nd to last column on the Income & Expense Projection Report.)

Year to Date Expense Variances

Administrative Expenses:

The Association is showing a POSITIVE VARIANCE of \$27,938.04. Savings were in the areas of BOD Minutes cost, Architectural needs, office supplies, C3 costs, office supplies, transponders and LMA costs.

Payroll & Benefits Expenses:

The Association is showing a POSITIVE VARIANCE of 3,379.84. This is mainly from savings in the area of the Security Contract and the services of off duty police patrol.

Utilities:

The Association is showing a POSITIVE VARIANCE of \$6,361.36. This is primarily due to savings in the water service and Telephone/Internet.

Landscaping:

The Association is showing a POSITIVE VARIANCE of \$9,886.13. This is due to savings in the Grounds & Maintenance contract.

Contracted Services:

The Association is showing a NEGATIVE VARIANCE of \$27,166.13. This is solely due to the snow removal services required in blizzard conditions.

Repair and Maintenance:

The Association is showing a POSITIVE VARIANCE of \$5,230.94. This is due to savings in the Common Area Repair & Maintenance.

Pool/Community Center Expenses:

The association is showing a POSITIVE VARIANCE of \$2,828.33. This is mostly because of savings in electrical costs and a pool management invoice being less than budgeted for in September.

Professional Services:

The Association is showing a POSITIVE VARIANCE of \$2,169.77. This is due to savings in the need of legal counsel regarding reviews or recommendations to the Board.

Lake Manassas Residential Owners Assoc.

January 2016 Financial Report

Statement prepared by: Tracy Hankins



Associa
Community Management Corporation

Investment Listing Report

Lake Manassas ROA

As of Sun Jan 31, 2016

GI Account \ Institution	Bank Account	Investment Type	Current Balance	Rate	Purchase Date	Term	Maturity Date
Cash & Investments							
1013 - PPB Operating 1801 Pacific Premier Bank	****1801 Signers: N. Mazzaella S. Phitbin	Other	549,350.94	0.000%	06/30/2009	0	
1101 - CAB Money Market Mutual of Omaha Bank	****1762 Signers: BOD	Money Market	150,312.65	0.000%	10/28/2014	0	
1308 - Middleburg Bank MM Middleburg Bank	****8322 Signers: BOD	Money Market	105,730.03	0.020%	01/31/2011	0	
1416 - Middleburg Bank CD Middleburg Bank	**** CDs Signers: BOD	Certificate of Deposit	739,005.00	0.000%	01/31/2011	0	
1730 - Accrued Interest Receivable On Site	****Accr	Other	2,872.42	0.000%	06/30/2009	0	
Total Cash Investments:			1,547,271.04				
Total Lake Manassas ROA:			1,547,271.04				

Tracy Hankins

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Balance Sheet Report Lake Manassas ROA

As of January 31, 2016

	<u>Balance Jan 31, 2016</u>	<u>Balance Dec 31, 2015</u>	<u>Change</u>
<u>Assets</u>			
<u>Cash & Investments</u>			
1013 - PPB Operating 1801	549,350.94	516,452.78	32,898.16
1101 - CAB Money Market	150,312.65	150,287.12	25.53
1308 - Middleburg Bank MM	105,730.03	105,729.13	0.90
1416 - Middleburg Bank CD	739,005.00	739,005.00	0.00
1730 - Accrued Interest Receivable	2,872.42	2,081.62	790.80
Total Cash & Investments	<u>1,547,271.04</u>	<u>1,513,555.65</u>	<u>33,715.39</u>
<u>Current Assets</u>			
1500 - Residential Assessments Receivable	50,149.43	47,272.10	2,877.33
1510 - Pipestem Receivable	(433.05)	(1,004.85)	571.80
1530 - Allowance for Doubtful Accounts	(36,571.66)	(36,571.66)	0.00
1600 - Prepaid Insurance	2,845.02	2,958.97	(113.95)
1745 - Taxes Receivable	2,488.00	2,488.00	0.00
1799 - Clearing Account	(189.84)	1,065.55	(1,255.39)
Total Current Assets	<u>18,287.90</u>	<u>16,208.11</u>	<u>2,079.79</u>
Total Assets	<u>1,565,558.94</u>	<u>1,529,763.76</u>	<u>35,795.18</u>
<u>Liabilities</u>			
<u>Current Liabilities</u>			
2000 - Accounts Payable	6,047.09	0.00	6,047.09
2010 - Delinquency Fee Payable	300.00	300.00	0.00
2015 - A/P Unclaimed Funds	186.84	186.84	0.00
2025 - Transfer Fee Payable	215.95	215.95	0.00
2050 - Resident Refunds	(189.84)	0.00	(189.84)
2300 - Accrued Expenses	119,583.90	26,776.64	92,807.26
2400 - Accrued Payroll Payable	3,999.00	2,976.00	1,023.00
2500 - Construction Deposits	43,663.20	43,663.20	0.00

Balance Sheet Report Lake Manassas ROA

As of January 31, 2016

	<u>Balance Jan 31, 2016</u>	<u>Balance Dec 31, 2015</u>	<u>Change</u>
<u>Liabilities</u>			
<u>Current Liabilities</u>			
2550 - Prepaid Assessments	79,181.57	89,934.62	(10,753.05)
<u>Total Current Liabilities</u>	<u>252,987.71</u>	<u>164,053.25</u>	<u>88,934.46</u>
<u>Total Liabilities</u>	<u>252,987.71</u>	<u>164,053.25</u>	<u>88,934.46</u>
<u>Owners' Equity</u>			
<u>Unappropriated Owners' Equity</u>			
3000 - Owners Equity - Prior Years	(60,900.87)	(60,900.87)	0.00
3274 - Initial Working Capital	630.80	630.80	0.00
<u>Total Unappropriated Owners' Equity</u>	<u>(60,270.07)</u>	<u>(60,270.07)</u>	<u>0.00</u>
<u>Reserves</u>			
3102 - Repair & Replacement Reserve - Prior Yrs	1,065,057.96	1,065,057.96	0.00
3188 - Interest Reserves - Prior Yrs	51,890.76	51,890.76	0.00
3276 - Reserve Contributions	184,415.00	158,070.00	26,345.00
3280 - Reserve Expenditures	(52,789.91)	(45,388.74)	(7,401.17)
<u>Total Reserves</u>	<u>1,248,573.81</u>	<u>1,229,629.98</u>	<u>18,943.83</u>
<u>Settlement Funds</u>			
3124 - Basheer Unallocated Settlement Fund	134,000.00	134,000.00	0.00
3250 - Basheer Settlement Fund	13,943.58	13,943.58	0.00
3254 - Settlement Fund - AM Gate	(26,230.47)	(26,230.47)	0.00

**Balance Sheet Report
Lake Manassas ROA**

As of January 31, 2016

	<u>Balance Jan 31, 2016</u>	<u>Balance Dec 31, 2015</u>	<u>Change</u>
<u>Owners' Equity</u>			
Settlement Funds			
3256 - Settlement Fund - Pool Cameras	(2,043.48)	(2,043.48)	0.00
Total Settlement Funds	<u>119,669.63</u>	<u>119,669.63</u>	<u>0.00</u>
Total Owners' Equity	<u>1,307,973.37</u>	<u>1,289,029.54</u>	<u>18,943.83</u>
Net Income / (Loss)	<u>4,597.86</u>	<u>76,680.97</u>	<u>(72,083.11)</u>
Total Liabilities and Equity	<u>1,565,558.94</u>	<u>1,529,763.76</u>	<u>35,795.18</u>

Income Statement Summary

Lake Manassas ROA

January 01, 2016 thru January 31, 2016

	Current Period		Year to Date (7 months)		Annual Budget	
	Actual	Budget	Actual	Budget		Variance
Total Assessment Income	110,306.95	109,128.00	769,503.01	806,128.00	(36,624.99)	1,351,768.00
Total User Fee Income	25.00	0.00	25.00	0.00	25.00	0.00
Total Collections Income	75.00	0.00	75.00	0.00	75.00	0.00
Total Other Income	4,481.83	1,772.50	15,706.03	12,136.50	3,569.53	21,000.00
Total Income	114,888.78	110,900.50	785,309.04	818,264.50	(32,955.46)	1,372,768.00
Total Administrative	17,963.80	22,073.00	131,071.46	159,009.50	(27,938.04)	261,973.00
Total Payroll & Benefits	25,705.33	21,566.50	147,583.16	150,963.00	(3,379.84)	258,793.00
Total Insurance	1,059.62	1,208.50	7,272.19	8,458.50	(1,186.31)	14,500.00
Total Utilities	1,722.44	3,275.00	16,563.64	22,925.00	(6,361.36)	39,300.00
Total Landscaping	5,725.00	7,333.50	50,547.37	60,433.50	(9,886.13)	106,200.00
Total Contracted Services	96,802.39	27,317.50	136,051.63	108,885.50	27,166.13	163,136.00
Total Repair & Maintenance	2,642.61	2,666.50	13,435.56	18,666.50	(5,230.94)	32,000.00
Total Pool/Community Center Expenses	981.35	833.50	27,476.67	30,305.00	(2,828.33)	66,100.00
Total Professional Services	8,024.35	8,681.50	64,999.73	67,169.50	(2,169.77)	111,476.00
Total Taxes	0.00	0.00	1,294.77	1,150.00	144.77	1,150.00
Total Other Expenses	0.00	0.00	0.00	2,000.00	(2,000.00)	2,000.00
Total Reserve Contributions	26,345.00	26,345.00	184,415.00	184,415.00	0.00	316,140.00
Total Expense	186,971.89	121,300.50	780,711.18	814,381.00	(33,669.82)	1,372,768.00
Net Income / (Loss)	(72,083.11)	(10,400.00)	4,597.86	3,883.50	714.36	0.00

Income Statement Report

Lake Manassas ROA

January 01, 2016 thru January 31, 2016

	Current Period		Year to Date (7 months)		Annual Budget	Budget Remaining
	Actual	Budget	Actual	Budget		
Income						
Assessment Income						
4000 - Residential Assessments	109.32	0.00	109.32	0.00	109.32	(109.32)
4001 - Residential Assessments	105,023.63	105,984.00	732,676.89	741,888.00	(9,211.11)	539,131.11
4014 - Townhome Assessments	2,150.00	1,720.00	14,206.00	12,040.00	2,166.00	6,434.00
4016 - Capital Contribution	0.00	384.00	0.00	1,920.00	(1,920.00)	3,840.00
4080 - Pipe Stem Assessment	912.00	1,040.00	7,582.80	7,280.00	302.80	4,897.20
4120 - Initial Contribution	384.00	0.00	2,832.00	0.00	2,832.00	(2,832.00)
4125 - Developer Assessments	1,728.00	0.00	12,066.00	43,000.00	(30,904.00)	30,904.00
Total Assessment Income	110,306.95	109,128.00	769,503.01	806,128.00	(36,624.99)	582,264.99
User Fee Income						
4248 - Administrative Fees	25.00	0.00	25.00	0.00	25.00	(25.00)
Total User Fee Income	25.00	0.00	25.00	0.00	25.00	(25.00)
Collections Income						
4725 - Delinquency Management	75.00	0.00	75.00	0.00	75.00	(75.00)
Total Collections Income	75.00	0.00	75.00	0.00	75.00	(75.00)
Other Income						
4205 - Application Fees	1,535.00	272.00	2,695.00	1,636.00	1,059.00	305.00
4220 - Gate & Access Fees	600.00	417.00	2,800.00	2,917.00	(117.00)	2,200.00
4245 - Newsletter Advertising	0.00	0.00	50.00	0.00	50.00	(50.00)
4260 - Resale Processing Fees	874.49	0.00	874.49	0.00	874.49	(874.49)
4700 - Collection Processing Fees	6.74	0.00	6.74	0.00	6.74	(6.74)
4710 - Late Fees & Interest	294.27	250.00	2,216.89	1,750.00	466.89	783.11
4720 - Legal Reimbursements	0.00	333.50	2,272.32	2,333.50	(61.18)	1,727.68
4805 - Violation Charges	0.00	166.50	(900.00)	1,166.50	(2,066.50)	2,900.00
4845 - Attorney Fees-Compliance	354.10	0.00	354.10	0.00	354.10	(354.10)

Income Statement Report

Lake Manassas ROA

January 01, 2016 thru January 31, 2016

	Current Period		Year to Date (7 months)		Annual Budget	Budget Remaining
	Actual	Budget	Actual	Budget		
Income						
Other Income						
4910 - Interest Earned - Reserve Accounts	817.23	333.50	5,336.49	2,333.50	4,000.00	(1,336.49)
Total Other Income	4,481.83	1,772.50	15,706.03	12,136.50	21,000.00	5,293.97
Total Income	114,888.78	110,900.50	785,309.04	818,264.50	1,372,768.00	587,458.96
Expense						
Administrative						
5010 - Bad Debt	0.00	0.00	0.00	17,000.00	17,000.00	17,000.00
5015 - Bank Charges	0.00	16.50	(20.05)	116.50	200.00	220.05
5020 - Board Expenses/Minutes	569.00	0.00	1,383.00	2,000.00	4,000.00	2,617.00
5030 - Coupon Costs	241.00	275.00	1,601.00	1,925.00	3,300.00	1,699.00
5035 - Architectural	0.00	166.50	30.00	1,166.50	2,000.00	1,970.00
5040 - Computer Other-C3	250.00	354.00	1,750.00	2,479.00	4,250.00	2,500.00
5065 - Committee Expenses	0.00	250.00	0.00	250.00	500.00	500.00
5090 - Office Supplies	2,090.83	700.00	3,868.62	4,900.00	8,400.00	4,531.38
5095 - Transponders	0.00	2,300.00	(550.00)	2,300.00	4,600.00	5,150.00
5100 - Storage Rental	196.00	193.50	1,372.00	1,353.50	2,320.00	948.00
5115 - Web Site Maintenance	50.00	40.00	345.00	280.00	480.00	135.00
5195 - Miscellaneous Expenses	0.00	0.00	271.50	0.00	0.00	(271.50)
5210 - Printing & Copying	57.89	333.50	4,436.36	2,333.50	4,000.00	(436.36)
5215 - Postage	155.46	333.50	3,103.08	2,333.50	4,000.00	896.92
5225 - Newsletter Services	331.43	0.00	661.31	800.00	1,600.00	938.69
6300 - Permits & Licenses	0.00	108.50	670.51	758.50	1,300.00	629.49
6325 - New Construction Committee	0.00	250.00	5,898.75	1,750.00	3,000.00	(2,898.75)
8150 - LMA Expenses	14,022.19	16,752.00	106,250.38	117,263.50	201,023.00	94,772.62
Total Administrative	17,963.80	22,073.00	131,071.46	159,009.50	261,973.00	130,901.54
Payroll & Benefits						
5300 - Management Payroll Reimbursement	12,129.81	6,983.00	57,839.60	48,879.50	83,793.00	25,953.40
5312 - Security Contract- Western Gatehouse	11,915.52	13,333.50	82,398.56	93,333.50	160,000.00	77,601.44
5316 - Off Duty Police Patrol	1,660.00	1,250.00	7,280.00	8,750.00	15,000.00	7,720.00

Income Statement Report Lake Manassas ROA

January 01, 2016 thru January 31, 2016

	Current Period		Year to Date (7 months)		Annual Budget	Budget Remaining
	Actual	Budget	Actual	Budget		
Expense						
Payroll & Benefits						
5322 - Casual Labor	0.00	0.00	65.00	0.00	0.00	(65.00)
Total Payroll & Benefits	25,705.33	21,566.50	147,583.16	150,963.00	258,793.00	111,209.84
Insurance						
5445 - General Liability Insurance Premiums	1,059.62	1,208.50	7,272.19	8,458.50	14,500.00	7,227.81
Total Insurance	1,059.62	1,208.50	7,272.19	8,458.50	14,500.00	7,227.81
Utilities						
6000 - Electric Service	769.82	1,000.00	6,985.09	7,000.00	12,000.00	5,014.91
6025 - Water Service	1.02	1,250.00	3,485.79	8,750.00	15,000.00	11,514.21
6040 - Telephone/Internet	951.60	1,025.00	6,092.76	7,175.00	12,300.00	6,207.24
Total Utilities	1,722.44	3,275.00	16,563.64	22,925.00	39,300.00	22,736.36
Landscaping						
6100 - Grounds & Landscaping - Contract	5,725.00	7,333.50	40,041.53	51,333.50	88,000.00	47,958.47
6150 - Seasonal Color/Plantings	0.00	0.00	5,749.84	5,500.00	11,000.00	5,250.16
6299 - Irrigation System Contract	0.00	0.00	4,756.00	3,600.00	7,200.00	2,444.00
Total Landscaping	5,725.00	7,333.50	50,547.37	60,433.50	106,200.00	55,652.63
Contracted Services						
6035 - Trash and Recycling Service	6,527.69	6,608.50	45,418.73	46,258.50	79,300.00	33,881.27
6434 - Pest Control	59.70	125.00	417.90	875.00	1,500.00	1,082.10
6442 - Snow Removal Services	90,215.00	20,584.00	90,215.00	61,752.00	82,336.00	(7,879.00)
Total Contracted Services	96,802.39	27,317.50	136,051.63	108,885.50	163,136.00	27,084.37
Repair & Maintenance						
6530 - Common Areas Repair & Maintenance	1,882.61	2,500.00	12,216.25	17,500.00	30,000.00	17,783.75
9814 - Special Projects	760.00	166.50	1,219.31	1,166.50	2,000.00	780.69
Total Repair & Maintenance	2,642.61	2,666.50	13,435.56	18,666.50	32,000.00	18,564.44

Income Statement Report

Lake Manassas ROA

January 01, 2016 thru January 31, 2016

	Current Period		Year to Date (7 months)		Annual Budget	Budget Remaining
	Actual	Budget	Actual	Budget		
Expense						
Pool/Community Center Expenses						
6438 - Pool Management	0.00	0.00	20,468.75	21,471.50	(1,002.75)	29,631.25
6710 - Pool Supplies	0.00	0.00	2,776.89	3,000.00	(223.11)	3,223.11
9918 - Pool/Tennis Center Electricity	981.35	833.50	4,231.03	5,833.50	(1,602.47)	5,768.97
Total Pool/Community Center Expenses	981.35	833.50	27,476.67	30,305.00	(2,828.33)	38,623.33
Professional Services						
7000 - Audit & Tax Services	0.00	0.00	6,200.00	5,900.00	300.00	100.00
7010 - Engineering Services	0.00	0.00	2,356.00	500.00	1,856.00	(1,356.00)
7015 - Management Reimbursements	65.00	83.50	205.00	583.50	(378.50)	795.00
7025 - Legal Services - Collections	871.85	1,166.50	9,643.81	8,166.50	1,477.31	4,356.19
7030 - Legal Services - General Counsel	1,254.50	1,500.00	5,768.92	10,500.00	(4,731.08)	12,231.08
7035 - Other Collection Cost	485.00	583.50	3,390.00	4,083.50	(693.50)	3,610.00
7040 - Management Fees	5,348.00	5,348.00	37,436.00	37,436.00	0.00	26,740.00
Total Professional Services	8,024.35	8,681.50	64,999.73	67,169.50	(2,169.77)	46,476.27
Taxes						
9000 - Federal Income Tax	0.00	0.00	900.00	600.00	300.00	(300.00)
9005 - State Income Tax	0.00	0.00	300.00	400.00	(100.00)	100.00
9015 - Property/Real Estate Tax	0.00	0.00	94.77	150.00	(55.23)	55.23
Total Taxes	0.00	0.00	1,294.77	1,150.00	144.77	(144.77)
Other Expenses						
9908 - Misc Expenses	0.00	0.00	0.00	2,000.00	(2,000.00)	2,000.00
Total Other Expenses	0.00	0.00	0.00	2,000.00	(2,000.00)	2,000.00

Income Statement Report

Lake Manassas ROA

January 01, 2016 thru January 31, 2016

	Current Period		Year to Date (7 months)		Annual Budget	Budget Remaining
	Actual	Budget	Actual	Budget		
<u>Expense</u>						
Reserve Contributions						
9800 - Repair & Replacement Expenses	26,345.00	26,345.00	184,415.00	184,415.00	316,140.00	131,725.00
Total Reserve Contributions	26,345.00	26,345.00	184,415.00	184,415.00	316,140.00	131,725.00
Total Expense	186,971.89	121,300.50	780,711.18	814,381.00	1,372,768.00	592,056.82
Net Income / (Loss)	(72,083.11)	(10,400.00)	4,597.86	3,883.50	0.00	(4,597.86)

Income and Expense Projection Report

Lake Manassas ROA

Lake Manassas Residential OA

As of January 31, 2016

Account Description	Jul Actual	Aug Actual	Sep Actual	Oct Actual	Nov Actual	Dec Actual	Jan Actual	Feb Budget	Mar Budget	Apr Budget	May Budget	Jun Budget	Full Year Projected	Total Budget
Assessment Income														
4000 - Residential Assessments	0	0	0	0	0	0	109	0	0	0	0	0	109	0
4001 - Residential Assessments	104,727	104,256	104,256	104,256	105,518	104,640	105,024	105,984	105,984	105,984	105,984	105,984	1,262,597	1,271,808
4014 - Townhome Assessments	2,080	1,892	1,892	1,892	2,236	2,064	2,150	1,720	1,720	1,720	1,720	1,720	22,806	20,640
4016 - Capital Contribution	0	0	0	0	0	0	0	384	384	384	384	384	1,920	3,840
4080 - Pipe Stem Assessment	904	992	904	904	944	2,023	912	1,040	1,040	1,040	1,040	1,040	12,783	12,480
4120 - Initial Contribution	1,680	0	0	0	768	0	384	0	0	0	0	0	2,832	0
4125 - Developer Assessments	1,728	1,728	1,728	1,728	1,728	1,728	1,728	0	0	0	0	0	12,096	43,000
Total Assessment Income	111,119	108,868	108,780	108,780	111,194	110,455	110,307	108,128	109,128	109,128	109,128	109,128	1,315,143	1,351,768
User Fee Income														
4248 - Administrative Fees	0	0	0	0	0	0	25	0	0	0	0	0	25	0
Total User Fee Income	0	0	0	0	0	0	25	0	0	0	0	0	25	0
Collections Income														
4725 - Delinquency Management	0	0	0	0	0	0	75	0	0	0	0	0	75	0
Total Collections Income	0	0	0	0	0	0	75	0	0	0	0	0	75	0
Other Income														
4205 - Application Fees	370	0	220	335	185	50	1,535	273	273	273	272	273	4,059	3,000
4220 - Gate & Access Fees	0	0	400	750	150	900	600	416	417	417	416	417	4,883	5,000
4245 - Newsletter Advertising	0	0	0	0	50	0	0	0	0	0	0	0	50	0
4260 - Resale Processing Fees	0	0	0	0	0	0	874	0	0	0	0	0	874	0
4700 - Collection Processing Fees	0	0	0	0	0	0	7	0	0	0	0	0	7	0
4710 - Late Fees & Interest	361	264	270	334	355	338	294	250	250	250	250	250	3,467	3,000
4720 - Legal Reimbursements	905	127	915	282	0	42	0	333	334	334	333	334	3,939	4,000
4805 - Violation Charges	(900)	0	0	0	0	0	0	167	167	167	167	167	(67)	2,000
4845 - Attorney Fees-Compliance	0	0	0	0	0	0	354	0	0	0	0	0	354	0
4910 - Interest Earned - Reserve Accounts	714	714	740	727	808	816	817	333	334	334	333	334	7,003	4,000
Total Other Income	1,450	1,105	2,545	2,429	1,548	2,146	4,482	1,772	1,774	1,774	1,771	1,774	24,570	21,000
Total Income	112,570	109,973	111,325	111,209	112,742	112,601	114,889	110,900	110,902	110,902	110,899	110,902	1,339,813	1,372,768

Income and Expense Projection Report

Lake Manassas ROA

Lake Manassas Residential OA

As of January 31, 2016

Account Description	Jul Actual	Aug Actual	Sep Actual	Oct Actual	Nov Actual	Dec Actual	Jan Actual	Feb Budget	Mar Budget	Apr Budget	May Budget	Jun Budget	Full Year Projected	Total Budget
Administrative														
5010 - Bad Debt	0	0	0	0	0	0	0	0	0	0	0	0	0	17,000
5015 - Bank Charges	(20)	(0)	0	0	0	0	0	17	17	17	17	17	63	200
5020 - Board Expenses/Minutes	0	(150)	279	200	0	485	569	0	1,000	0	0	1,000	3,383	4,000
5030 - Coupon Costs	281	121	403	213	122	220	241	275	275	275	275	275	2,976	3,300
5035 - Architectural	304	0	(304)	0	30	0	0	167	167	167	167	167	864	2,000
5040 - Computer Other-C3	250	250	250	250	250	250	250	355	354	354	355	354	3,521	4,250
5065 - Committee Expenses	0	0	0	0	0	0	0	0	0	0	250	0	250	500
5090 - Office Supplies	(145)	27	1,129	128	76	562	2,091	700	700	700	700	700	7,369	8,400
5095 - Transponders	(550)	0	0	0	0	0	0	0	0	0	2,300	0	1,750	4,600
5100 - Storage Rental	196	196	196	196	196	196	196	193	194	194	193	194	2,339	2,320
5115 - Web Site Maintenance	40	40	40	95	40	40	50	40	40	40	40	40	545	480
5195 - Miscellaneous Expenses	272	0	0	0	0	0	0	0	0	0	0	0	272	0
5210 - Printing & Copying	361	297	742	1,281	222	1,475	58	333	334	334	333	334	6,103	4,000
5215 - Postage	722	290	941	543	87	366	155	333	334	334	333	334	4,770	4,000
5225 - Newsletter Services	0	0	0	330	0	0	331	0	400	0	0	400	1,461	1,600
6300 - Permits & Licenses	0	0	0	646	25	0	0	108	109	109	108	109	1,212	1,300
6325 - New Construction Committee	750	600	2,074	405	1,260	810	0	250	250	250	250	250	7,149	3,000
8150 - LMA Expenses	13,950	13,948	13,336	23,620	13,948	13,425	14,022	16,752	16,752	16,752	16,752	16,752	190,010	201,023
Total Administrative	16,411	15,619	19,086	27,907	16,256	17,829	17,964	19,523	20,923	19,523	22,073	20,923	234,035	261,973
Payroll & Benefits														
5300 - Management Payroll Reimbursemei	7,173	8,196	7,616	7,965	7,045	7,714	12,130	6,983	6,983	6,983	6,983	6,983	92,753	83,793
5312 - Security Contract- Western Gateho	12,943	12,737	10,067	11,505	11,522	11,710	11,916	13,333	13,334	13,334	13,333	13,334	149,065	160,000
5316 - Off Duty Police Patrol	1,120	480	480	960	1,460	1,120	1,660	1,250	1,250	1,250	1,250	1,250	13,530	15,000
5322 - Casual Labor	65	0	0	0	0	0	0	0	0	0	0	0	65	0
Total Payroll & Benefits	21,301	21,413	18,163	20,430	20,027	20,544	25,705	21,566	21,567	21,566	21,566	21,566	255,413	258,793
Insurance														
5445 - General Liability Insurance Premium	914	1,055	1,060	1,060	1,060	1,065	1,060	1,208	1,209	1,209	1,208	1,209	13,314	14,500
Total Insurance	914	1,055	1,060	1,060	1,060	1,065	1,060	1,208	1,209	1,209	1,208	1,209	13,314	14,500

Income and Expense Projection Report

Lake Manassas ROA

Lake Manassas Residential OA

As of January 31, 2016

Account Description	Jul Actual	Aug Actual	Sep Actual	Oct Actual	Nov Actual	Dec Actual	Jan Actual	Feb Budget	Mar Budget	Apr Budget	May Budget	Jun Budget	Full Year Projected	Total Budget
Utilities														
6000 - Electric Service	836	865	853	895	936	1,830	770	1,000	1,000	1,000	1,000	1,000	11,985	12,000
6025 - Water Service	724	581	540	282	285	1,073	1	1,250	1,250	1,250	1,250	1,250	9,736	15,000
6040 - Telephone/Internet	897	827	1,129	933	540	815	952	1,025	1,025	1,025	1,025	1,025	11,218	12,300
Total Utilities	2,457	2,274	2,523	2,109	1,760	3,719	1,722	3,275	3,275	3,275	3,275	3,275	32,939	39,300
Landscaping														
6100 - Grounds & Landscaping - Contract	5,611	5,611	5,725	6,035	11,336	0	5,725	7,333	7,334	7,334	7,333	7,334	76,708	88,000
6150 - Seasonal Color/Plantings	0	0	0	5,750	0	0	0	0	0	0	5,500	0	11,250	11,000
6299 - Irrigation System Contract	2,378	0	0	0	0	0	0	0	900	900	900	900	5,978	7,200
Total Landscaping	7,989	5,611	5,725	11,785	11,336	0	5,725	7,333	8,234	8,234	13,733	8,234	93,936	106,200
Contracted Services														
6035 - Trash and Recycling Service	6,469	6,544	6,469	6,469	6,469	6,469	6,528	6,608	6,609	6,609	6,608	6,609	78,460	79,300
6434 - Pest Control	60	60	60	60	60	60	60	125	125	125	125	125	1,043	1,500
6442 - Snow Removal Services	0	0	0	0	0	0	90,215	20,584	0	0	0	0	110,799	82,336
Total Contracted Services	6,529	6,604	6,529	6,529	6,529	6,529	96,802	27,317	6,734	6,734	6,733	6,734	190,302	163,136
Repair & Maintenance														
6530 - Common Areas Repair & Maintainar	3,423	2,229	990	1,042	960	1,690	1,883	2,500	2,500	2,500	2,500	2,500	24,716	30,000
9814 - Special Projects	0	0	459	0	0	0	760	167	167	167	167	167	2,053	2,000
Total Repair & Maintenance	3,423	2,229	1,450	1,042	960	1,690	2,643	2,667	2,667	2,667	2,667	2,667	26,769	32,000
Pool/Community Center Expenses														
6438 - Pool Management	8,850	6,000	5,619	0	0	0	0	0	7,157	7,157	7,158	7,157	49,097	50,100
6710 - Pool Supplies	0	0	2,252	0	0	525	0	0	0	0	1,500	1,500	5,777	6,000
9918 - Pool/Tennis Center Electricity	58	2,105	799	132	155	0	981	833	834	834	833	834	8,398	10,000
Total Pool/Community Center Expenses	8,908	8,105	8,670	132	155	525	981	833	7,991	7,991	9,491	9,491	63,272	66,100
Professional Services														
7000 - Audit & Tax Services	0	0	0	6,200	0	0	0	0	0	400	0	0	6,600	6,300
7010 - Engineering Services	2,356	0	0	0	0	0	0	0	0	0	500	0	2,856	1,000
7015 - Management Reimbursements	15	65	15	15	15	15	65	83	84	84	83	84	622	1,000

Income and Expense Projection Report

Lake Manassas ROA

Lake Manassas Residential OA

As of January 31, 2016

Account Description	Jul Actual	Aug Actual	Sep Actual	Oct Actual	Nov Actual	Dec Actual	Jan Actual	Feb Budget	Mar Budget	Apr Budget	May Budget	Jun Budget	Full Year Projected	Total Budget
Professional Services														
7020 - Legal Services	(809)	809	0	0	0	0	0	0	0	0	0	0	0	0
7025 - Legal Services - Collections	809	429	3,513	1,256	1,353	1,413	872	1,167	1,167	1,167	1,167	1,167	15,477	14,000
7030 - Legal Services - General Counsel	0	2,144	514	1,112	314	431	1,255	1,500	1,500	1,500	1,500	1,500	13,269	18,000
7035 - Other Collection Cost	100	440	880	0	705	780	485	583	584	584	583	584	6,307	7,000
7040 - Management Fees	5,348	5,348	5,348	5,348	5,348	5,348	5,348	5,348	5,348	5,348	5,348	5,348	64,176	64,176
Total Professional Services	7,819	9,235	10,269	13,930	7,735	7,987	8,024	8,681	8,682	9,082	9,181	8,682	109,306	111,476
Taxes														
9000 - Federal Income Tax	0	0	0	900	0	0	0	0	0	0	0	0	900	600
9005 - State Income Tax	0	0	0	300	0	0	0	0	0	0	0	0	300	400
9015 - Property/Real Estate Tax	0	0	0	0	95	0	0	0	0	0	0	0	95	150
Total Taxes	0	0	0	1,200	95	0	0	0	0	0	0	0	1,295	1,150
Other Expenses														
9818 - Building Expenses	1,025	(1,025)	0	0	0	0	0	0	0	0	0	0	0	0
9908 - Misc Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	2,000
Total Other Expenses	1,025	(1,025)	0	0	0	0	0	0	0	0	0	0	0	2,000
Reserve Contributions														
9800 - Repair & Replacement Expenses	26,345	26,345	26,345	26,345	26,345	26,345	26,345	26,345	26,345	26,345	26,345	26,345	316,140	316,140
Total Reserve Contributions	26,345	26,345	26,345	26,345	26,345	26,345	26,345	26,345	26,345	26,345	26,345	26,345	316,140	316,140
Total Expense	103,121	97,464	99,819	112,468	92,257	86,232	186,972	118,747	107,624	106,623	116,271	109,123	1,336,720	1,372,768
Total Lake Manassas Residential OA	9,449	12,509	11,507	(1,259)	20,485	26,368	(72,083)	(7,847)	3,276	4,279	(5,372)	1,779	3,092	0

Income and Expense Projection Report
Lake Manassas ROA
Townhomes
 As of January 31, 2016

Account Description	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Full Year	Total
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Budget	Budget	Budget	Budget	Budget	Projected	Budget
Landscaping														
6299 - Irrigation System Contract	0	0	0	0	0	2,378	0	0	0	0	0	0	2,378	0
Total Landscaping	0	0	0	0	0	2,378	0	0	0	0	0	0	2,378	0
Total Expense	0	0	0	0	0	2,378	0	0	0	0	0	0	2,378	0
Total Townhomes	0	0	0	0	0	(2,378)	0	0	0	0	0	0	(2,378)	0

Income and Expense Projection Report

Lake Manassas ROA

As of January 31, 2016

Account Description	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Full Year		Total	
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Budget	Budget	Budget	Budget	Budget	Budget	Projected	Budget	
Assessment Income																
4000 - Residential Assessments	0	0	0	0	0	0	109	0	0	0	0	0	0	109	0	0
4001 - Residential Assessments	104,727	104,256	104,256	104,256	105,518	104,640	105,024	105,984	105,984	105,984	105,984	105,984	105,984	1,262,597	1,271,808	1,271,808
4014 - Townhome Assessments	2,080	1,892	1,892	1,892	2,236	2,064	2,150	1,720	1,720	1,720	1,720	1,720	1,720	22,806	20,640	20,640
4016 - Capital Contribution	0	0	0	0	0	0	0	384	384	384	384	384	384	1,920	3,840	3,840
4080 - Pipe Stem Assessment	904	992	904	904	944	2,023	912	1,040	1,040	1,040	1,040	1,040	1,040	12,783	12,480	12,480
4120 - Initial Contribution	1,680	0	0	0	768	0	384	0	0	0	0	0	0	2,832	0	0
4125 - Developer Assessments	1,728	1,728	1,728	1,728	1,728	1,728	1,728	0	0	0	0	0	0	12,096	43,000	43,000
Total Assessment Income	111,119	108,868	108,780	108,780	111,194	110,455	110,307	109,128	109,128	109,128	109,128	109,128	109,128	1,315,143	1,351,788	1,351,788
User Fee Income																
4248 - Administrative Fees	0	0	0	0	0	0	25	0	0	0	0	0	0	25	0	0
Total User Fee Income	0	0	0	0	0	0	25	0	0	0	0	0	0	25	0	0
Collections Income																
4725 - Delinquency Management	0	0	0	0	0	0	75	0	0	0	0	0	0	75	0	0
Total Collections Income	0	0	0	0	0	0	75	0	0	0	0	0	0	75	0	0
Other Income																
4205 - Application Fees	370	0	220	335	185	50	1,535	273	273	273	272	273	273	4,059	3,000	3,000
4220 - Gate & Access Fees	0	0	400	750	150	900	600	416	417	417	416	417	417	4,883	5,000	5,000
4245 - Newsletter Advertising	0	0	0	0	50	0	0	0	0	0	0	0	0	50	0	0
4260 - Resale Processing Fees	0	0	0	0	0	0	874	0	0	0	0	0	0	874	0	0
4700 - Collection Processing Fees	0	0	0	0	0	0	7	0	0	0	0	0	0	7	0	0
4710 - Late Fees & Interest	361	264	270	334	355	338	294	250	250	250	250	250	250	3,467	3,000	3,000
4720 - Legal Reimbursements	905	127	915	282	0	42	0	333	334	334	333	334	334	3,939	4,000	4,000
4805 - Violation Charges	(900)	0	0	0	0	0	0	167	167	167	167	167	167	(67)	2,000	2,000
4845 - Attorney Fees-Compliance	0	0	0	0	0	0	354	0	0	0	0	0	0	354	0	0
4910 - Interest Earned - Reserve Accounts	714	714	740	727	808	816	817	333	334	334	333	334	334	7,903	4,000	4,000
Total Other Income	1,450	1,105	2,545	2,429	1,548	2,146	4,482	1,772	1,774	1,774	1,771	1,774	1,774	24,570	21,000	21,000
Total Income	112,570	109,973	111,325	111,209	112,742	112,601	114,889	110,900	110,902	110,902	110,899	110,902	110,902	1,339,813	1,372,768	1,372,768

Income and Expense Projection Report

Lake Manassas ROA

As of January 31, 2016

Account Description	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Full Year	Total
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Budget	Budget	Budget	Budget	Budget	Projected	Budget
Administrative														
5010 - Bad Debt	0	0	0	0	0	0	0	0	0	0	0	0	0	17,000
5015 - Bank Charges	(20)	(0)	0	0	0	0	0	17	17	17	17	17	63	200
5020 - Board Expenses/Minutes	0	(150)	279	200	0	485	569	0	1,000	0	0	1,000	3,383	4,000
5030 - Coupon Costs	281	121	403	213	122	220	241	275	275	275	275	275	2,976	3,300
5035 - Architectural	304	0	(304)	0	30	0	0	167	167	167	167	167	864	2,000
5040 - Computer Other-C3	250	250	250	250	250	250	250	355	354	354	355	354	3,521	4,250
5065 - Committee Expenses	0	0	0	0	0	0	0	0	0	0	250	0	250	500
5090 - Office Supplies	(145)	27	1,129	128	76	562	2,091	700	700	700	700	700	7,369	8,400
5095 - Transponders	(550)	0	0	0	0	0	0	0	0	0	2,300	0	1,750	4,600
5100 - Storage Rental	196	196	196	196	196	196	196	193	194	194	193	194	2,339	2,320
5115 - Web Site Maintenance	40	40	40	95	40	40	50	40	40	40	40	40	545	450
5195 - Miscellaneous Expenses	272	0	0	0	0	0	0	0	0	0	0	0	272	0
5210 - Printing & Copying	361	297	742	1,281	222	1,475	58	333	334	334	333	334	6,103	4,000
5215 - Postage	722	290	941	543	87	366	155	333	334	334	333	334	4,770	4,000
5225 - Newsletter Services	0	0	0	330	0	0	331	0	400	0	0	400	1,461	1,600
6300 - Permits & Licenses	0	0	0	646	25	0	0	108	109	109	108	109	1,212	1,300
6325 - New Construction Committee	750	600	2,074	405	1,260	810	0	250	250	250	250	250	7,149	3,000
8150 - LMA Expenses	13,950	13,948	13,336	23,620	13,948	13,425	14,022	16,752	16,752	16,752	16,752	16,752	190,010	201,023
Total Administrative	16,411	15,619	19,086	27,907	16,256	17,829	17,964	19,523	20,923	19,523	22,073	20,923	234,035	261,973
Payroll & Benefits														
5300 - Management Payroll Reimburseme	7,173	8,196	7,616	7,965	7,045	7,714	12,130	6,983	6,983	6,983	6,983	6,983	92,753	83,793
5312 - Security Contract- Western Gatehol	12,943	12,737	10,067	11,505	11,522	11,710	11,916	13,333	13,334	13,334	13,333	13,334	149,065	160,000
5316 - Off Duty Police Patrol	1,120	480	480	960	1,460	1,120	1,660	1,250	1,250	1,250	1,250	1,250	13,530	15,000
5322 - Casual Labor	65	0	0	0	0	0	0	0	0	0	0	0	65	0
Total Payroll & Benefits	21,301	21,413	18,163	20,430	20,027	20,544	25,705	21,566	21,567	21,566	21,566	21,566	255,413	258,793
Insurance														
5445 - General Liability Insurance Premium	914	1,055	1,060	1,060	1,060	1,065	1,060	1,208	1,209	1,209	1,208	1,209	13,314	14,500
Total Insurance	914	1,055	1,060	1,060	1,060	1,065	1,060	1,208	1,209	1,209	1,208	1,209	13,314	14,500

Income and Expense Projection Report

Lake Manassas ROA

As of January 31, 2016

Account Description	Jul Actual	Aug Actual	Sep Actual	Oct Actual	Nov Actual	Dec Actual	Jan Actual	Feb Budget	Mar Budget	Apr Budget	May Budget	Jun Budget	Full Year Projected	Total Budget
Utilities														
6000 - Electric Service	836	885	853	895	936	1,830	770	1,000	1,000	1,000	1,000	1,000	11,985	12,000
6025 - Water Service	724	581	540	282	285	1,073	1	1,250	1,250	1,250	1,250	1,250	9,736	15,000
6040 - Telephone/Internet	897	827	1,129	933	540	815	952	1,025	1,025	1,025	1,025	1,025	11,218	12,300
Total Utilities	2,457	2,274	2,523	2,109	1,760	3,719	1,722	3,275	3,275	3,275	3,275	3,275	32,939	39,300
Landscaping														
6100 - Grounds & Landscaping - Contract	5,611	5,611	5,725	6,035	11,336	0	5,725	7,333	7,334	7,334	7,333	7,334	76,708	88,000
6150 - Seasonal Color/Plantings	0	0	0	5,750	0	0	0	0	0	0	5,500	0	11,250	11,000
6299 - Irrigation System Contract	2,378	0	0	0	0	2,378	0	0	900	900	900	900	8,356	7,200
Total Landscaping	7,989	5,611	5,725	11,785	11,336	2,378	5,725	7,333	8,234	8,234	13,733	8,234	96,314	106,200
Contracted Services														
6035 - Trash and Recycling Service	6,469	6,544	6,469	6,469	6,469	6,469	6,528	6,608	6,609	6,609	6,608	6,609	78,460	79,300
6434 - Pest Control	60	60	60	60	60	60	60	125	125	125	125	125	1,043	1,500
6442 - Snow Removal Services	0	0	0	0	0	0	90,215	20,584	0	0	0	0	110,799	82,336
Total Contracted Services	6,529	6,604	6,529	6,529	6,529	6,529	96,802	27,317	6,734	6,734	6,733	6,734	190,302	163,136
Repair & Maintenance														
6530 - Common Areas Repair & Maintenan	3,423	2,229	990	1,042	960	1,690	1,883	2,500	2,500	2,500	2,500	2,500	24,716	30,000
9814 - Special Projects	0	0	459	0	0	0	760	167	167	167	167	167	2,053	2,000
Total Repair & Maintenance	3,423	2,229	1,450	1,042	960	1,690	2,643	2,667	2,667	2,667	2,667	2,667	26,769	32,000
Pool/Community Center Expenses														
6438 - Pool Management	8,850	6,000	5,619	0	0	0	0	0	7,157	7,157	7,158	7,157	49,097	50,100
6710 - Pool Supplies	0	0	2,252	0	0	525	0	0	0	0	1,500	1,500	5,777	6,000
9918 - Pool/Tennis Center Electricity	58	2,105	799	132	155	0	981	833	834	834	833	834	8,398	10,000
Total Pool/Community Center Expenses	8,908	8,105	8,670	132	155	525	981	833	7,991	7,991	9,491	9,491	63,272	66,100
Professional Services														
7000 - Audit & Tax Services	0	0	0	6,200	0	0	0	0	0	400	0	0	6,600	6,300
7010 - Engineering Services	2,356	0	0	0	0	0	0	0	0	0	500	0	2,856	1,000
7015 - Management Reimbursements	15	65	15	15	15	15	65	83	84	84	83	84	622	1,000

Income and Expense Projection Report

Lake Manassas ROA

As of January 31, 2016

Account Description	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Fuli Year	Total
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Budget	Budget	Budget	Budget	Budget	Projected	Budget
Professional Services														
7020 - Legal Services	(809)	809	0	0	0	0	0	0	0	0	0	0	0	0
7025 - Legal Services - Collections	809	429	3,513	1,256	1,353	1,413	872	1,167	1,167	1,167	1,167	1,167	15,477	14,000
7030 - Legal Services - General Counsel	0	2,144	514	1,112	314	431	1,255	1,500	1,500	1,500	1,500	1,500	13,269	18,000
7035 - Other Collection Cost	100	440	880	0	705	780	485	583	584	584	583	584	6,307	7,000
7040 - Management Fees	5,348	5,348	5,348	5,348	5,348	5,348	5,348	5,348	5,348	5,348	5,348	5,348	64,176	64,176
Total Professional Services	7,819	9,235	10,269	13,930	7,735	7,987	8,024	8,681	8,682	9,082	9,181	8,682	109,306	111,476
Taxes														
9000 - Federal Income Tax	0	0	0	900	0	0	0	0	0	0	0	0	900	600
9005 - State Income Tax	0	0	0	300	0	0	0	0	0	0	0	0	300	400
9015 - Property/Real Estate Tax	0	0	0	0	95	0	0	0	0	0	0	0	95	150
Total Taxes	0	0	0	1,200	95	0	0	0	0	0	0	0	1,295	1,150
Other Expenses														
9818 - Building Expenses	1,025	(1,025)	0	0	0	0	0	0	0	0	0	0	0	0
9903 - Misc Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	2,000
Total Other Expenses	1,025	(1,025)	0	0	0	0	0	0	0	0	0	0	0	2,000
Reserve Contributions														
9800 - Repair & Replacement Expenses	26,345	26,345	26,345	26,345	26,345	26,345	26,345	26,345	26,345	26,345	26,345	26,345	316,140	316,140
Total Reserve Contributions	26,345	26,345	26,345	26,345	26,345	26,345	26,345	26,345	26,345	26,345	26,345	26,345	316,140	316,140
Total Expense	103,121	97,464	99,819	112,468	92,257	88,610	186,972	118,747	107,624	106,623	116,271	109,123	1,339,098	1,372,768
All Departments Summary	9,449	12,509	11,507	(1,259)	20,485	23,990	(72,083)	(7,847)	3,278	4,279	(5,372)	1,779	714	0